

REQUEST FOR PROPOSAL



DATE ISSUED: September 12, 2025

DUE DATE: October 10, 2025

Notice of Issuance of Request for Proposal for:

Solicitation of Audit Services

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INTRODUCTION

HealthierHere requests proposals from qualified Independent Public Accounting (IPA) firms to provide IPA audit services for the organization's portfolio of social services-oriented programs. It is expected that the audit services will be performed in accordance with Generally Accepted Accounting Principles (GAAP). The audit also must meet all requirements set forth in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), or any successor issuance, which are in effect as of the date of the audit onsite fieldwork.

HealthierHere was established as a 501c3 entity in 2021 and currently has 34 employees. The organization's fiscal year-end is December 31st, and the agency is mainly funded by the Washington State Health Care Authority, and Washington State Department of Health. The auditor will submit to the organization one (1) original unbound, one (1) electronic and ten bound copies of the audited financial statements to the organization's Chief Executive Officer, John Kim.

The organization maintains the following programs:

- (1) Medicaid Transformation Project 2.0. As the Community Hub for the King County region, HealthierHere is tasked with leading the expansion of the Community Hub infrastructure and contracted network in accordance with the Washington State Health Care Authority's protocols for Medicaid Transformation Project 2.0.

HealthierHere's financial records are maintained on the QuickBooks Online software system. HealthierHere utilizes the following modules: Sales, Expenditures, Accounts Payable, Receipt System, General Ledger, and Purchase Orders (payroll is processed via Paycom).

Additional information about HealthierHere can be obtained from our website at www.healthierhere.org.

This Request for Proposal contains submission requirements, scope of services, period of services, terms and conditions and other pertinent information for submitting a proper and responsive proposal. All proposals submitted in response to this solicitation must conform to all of the requirements and specifications outlined within this document and any designated attachments in its entirety.

Prospective offerors requiring any explanation or interpretation of the solicitation must request it in writing no later than 5:00 pm PST on September 26, 2025. The request must be addressed to Thuy Hua-Ly, HealthierHere's Chief Finance and Operations Officer at the following email address: thua-ly@healthierhere.org. Any information given to a prospective offeror about this solicitation will be furnished to all other prospective offerors as a written amendment to this solicitation.

Notice of Intent to Propose. If your firm elects to respond to this RFP, notify Thuy Hua-Ly, HealthierHere's Chief Finance and Operations Officer at the following email address: thua-ly@healthierhere.org.

All responses to the RFP must be provided via email and labeled as follows with the specific information:

RFP: HealthierHere, Request for Audit Services, Due Date and Time: October 10, 2025, 5:00 pm PST.

HealthierHere wishes to enter into a fixed fee contract to ensure that commitments will be met in a professional, effective, and cost-efficient manner. HealthierHere intends to award the contract pursuant to a “best value” basis, not a “lowest bid” basis. An evaluation committee shall review and rank each of the offerors’ proposals using the method of evaluation described in this request. The committee shall enter into negotiations with the highest ranked proposal first, and if necessary, any or all of the other proposals and submit the list of ranked offerors to the organization’s Chief Executive Officer. The Chief Executive Officer shall make a recommendation to the organization’s Finance and Audit Committee to award a single contract to the most competent, responsive, and responsible offeror in accordance with the proposal evaluation criteria.

The awarded contract will be for two years with an option to extend for an additional one year.

HEALTHIERHERE'S RESERVATION OF RIGHTS

HealthierHere reserves the following rights in association with the Request for Proposal process and upon contract award.

Right to Reject, Waive, or Terminate the RFP. Reject any or all proposals, or terminate the RFP process at any time, if deemed by HealthierHere, to be in its best interests.

Right to Not Award. Not to award a contract pursuant to this RFP.

Right to Terminate. Terminate a contract award pursuant to this RFP, at any time for the Agency's convenience, upon 10 days' written notice to the successful offeror(s).

Right to Determine Time and Location. Determine the days, hours, and locations that the successful offeror(s) shall provide the services called for in the RFP.

Right to Retain Proposals. Retain all the proposals submitted and do not permit withdrawal for a period of 90 days subsequent to the deadline for receiving proposals.

Right to Negotiate. Negotiate the fees proposed by the offeror(s).

Right to Reject Any Proposal. Reject and do not consider any proposal that does not meet the requirements of this RFP, including but not necessarily limited to incomplete proposals and/or proposals offering alternate or non-requested services.

Right to Reject Proposal for Debarment. In addition, the Agency reserves the right to reject the proposal of any firm who is debarred by HUD from providing services.

No Obligation to Compensate. No obligation to compensate any offeror for any costs incurred in responding to this RFP.

Unauthorized Sub-Contracting Prohibited. The successful offeror/contractor shall not assign any right, nor delegate any duty for the work proposed pursuant to this RFP (including, but not limited to, selling or transferring the contract) without the prior written consent of HealthierHere. Any purported assignment of interest or delegation of duty, without the prior written consent of HealthierHere shall be void and may result in the cancellation of the contract with HealthierHere or may result in the full or partial forfeiture of funds paid on the contract, as determined by HealthierHere.

Project Staffing Changes. Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons. However, in either situation, HealthierHere retains the right to approve or reject replacements.

GENERAL REQUIREMENTS

The Auditor will adhere to the general requirements provided below.

Audit Standards. The audit will encompass a financial and compliance examination of HealthierHere's basic financial statements, supplementary information, and compliance reports. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of OMB 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards published in Federal Register December 2014; the State Single Audit Implementation Act; and all other applicable laws and regulations. The audit also must meet all the requirements of any Federal agency requirements, which are in effect as of the date of the audit onsite fieldwork.

State Requirements. Any state audit requirements and procedures are expected to be properly performed and completed as part of this scope of work.

Audit Report. The auditor will provide one (1) original unbound, one (1) electronic and 10 bound copies of the audited financial statements including the Single Audit report to the Chief Executive Officer.

Retention of Work Papers. The auditor shall retain work papers for a minimum of five (5) years after the date of issuance of the auditor's report to HealthierHere.

Access to Working Papers. Audit work papers shall be made available upon request by HealthierHere, and are to be made available within 10 days of receipt of such request. All reports rendered to HealthierHere by the auditor are the exclusive property of HealthierHere and is subject to HealthierHere's use and control, according to applicable laws and regulations.

Inquiries from Successor Auditors. The audit firms shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing significance.

Compliance with Laws. The Auditor agrees to be bound by applicable Federal, State, and Local laws, regulations and directives as they pertain to the performance of the audit contract.

SPECIFIC SERVICES

The Auditor will provide the following services/tasks for audit services commencing with HealthierHere's fiscal year ending December 31, 2024.

1. Perform a financial statement and compliance audit of HealthierHere in accordance with standards as described under the aforementioned General Requirements section. The statements to be provided by HealthierHere include the following:
 - a. Statement of Financial Position
 - b. Statement of Activity
 - c. Statement of Cash Flows
 - d. Notes to Financial Statements
 - e. Schedule of Expenditures of Federal Awards
2. As part of the engagement, the auditor will provide the following reports
 - a. Independent Auditor's report, including in relation to opinions: (1) Management Discussion and Analysis, (2) Financial Data Schedule, (3) Schedule of Expenditures of Federal Awards
 - b. Independent Auditor's Report on Internal Control over Financial Reporting on Compliance and other Matters Based on an Audit of Financial Statements
 - c. Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance as Required by the Uniform Reporting Guidance
 - d. Schedule of Findings and Questioned Costs
 - e. Any other report as needed to be compliant with current audit standards, other Federal agency and state requirements, including HUD's Capital Fund Grant Close-out Cost Certificates
3. Provided with the annual audit, written recommendations made to management which address any findings, observations, opinions, or comments relating to internal controls, financial systems, compliance, or other matters that come to the attention of the auditor during the examination. The management letter shall be provided in draft form prior to publication of the annual financial statement and be discussed with the Chief Executive Officer and other appropriate organization staff.
4. A formal presentation of the report by the auditor to HealthierHere's Board of Directors is required. The formal presentation can be completed via conference call.

Audit Timeline

HealthierHere's fiscal year ends December 31. The audit for FY 2024 will be required to be performed no later than September 30, 2026, and the audit report must be submitted to HealthierHere by December 31, 2026. The following timeline will be followed by the Agency and auditor for the completion of HealthierHere's financial statement and federal program audits.

#	Time Period	Task
1	May 2026	The Finance and Audit Committee approves the audit engagement, scope, timing, and fees. The audit planning meeting occurs between the auditors and the Chief Executive Officer.
2	June 30, 2026	Auditor completes bank and investment confirmation – confirming the existence of accounts, loans, or line of credit belong to HealthierHere.
3	July – August 2026	(1) HealthierHere prepares audit schedules. (2) Fee accountant prepares financial statements. (3) A list of items needed at the start of the onsite field work is communicated from the auditor to the Chief Finance and Operations Officer. (4) Electronic files are sent to the auditor for sample selection.

#	Time Period	Task
4	September – November 2026	Year-end financial statement audit field work and review takes place. Onsite field work must be completed no later than November 20 th .
5	December 2026	<ul style="list-style-type: none"> • Reports - The auditor will submit to the agency one (1) original unbound, (1) electronic and 10 bound copies of the audited financial statements including the audit reports to the Chief Executive Officer prior to the January Board Meeting, which is scheduled for the 1st Thursday of every other month. • The auditor will present the audit to the Governing Board at the January Board meeting.

Consultation and Assistance

Provide advice or other services to the Governing Board, Chief Executive Officer, or other designated HealthierHere staff on HealthierHere financial matters when requested. (Up to 100 hours is budgeted for this task).

HealthierHere Responsibilities

The Chief Finance and Operations Officer has the responsibility for the oversight of the audit and coordination with the Governing Board as necessary. The Chief Finance and Operations Officer serves as the liaison with the auditors and has responsibility for coordinating the financial statements and single audits for the Agency.

The Chief Finance and Operations Officer coordinates the preparation of financial processes and internal control descriptions and the audit schedules utilized by the auditors during the audit process.

HealthierHere will provide the following GAAP-based statements and schedules to the Auditor:

- (1) Final trial balances of all funds with appropriate reconciliation of control accounts to detail records.
- (2) Preliminary Financial Data Schedule (FDS).
- (3) Financial Statement drafts including footnotes and supplemental schedules.

Auditor Responsibilities

The audit senior or manager will provide the Chief Finance and Operations Officer with timely reports during field work should any questions, concerns, potential findings, any questioned costs, reportable conditions, weaknesses or deficiencies, which are identified by the audit firm staff. The auditor will substantially complete the audit work and that the engagement manager and engagement partner, to the fullest extent possible, will review the audit work papers prior to the audit team leaving the field.

The auditor will inform HealthierHere about the nature of the proposed management letter comments or single audit exceptions prior to the completion of the audit field work. The auditor will keep confidential the HealthierHere data and information and such information will not be used for any purpose other than to perform the agreed-upon services.

INSTRUCTIONS TO OFFERORS

1. **Notice of Intent to Propose.** If your firm elects to respond to this RFP, notify Thuy Hua-Ly at the following email address: thua-ly@healthierhere.org by October 10, 2025.
2. Prospective offerors requiring any explanation or interpretation of the solicitation must request it in writing no later than 5:00 pm EST on September 26, 2025. The request must be addressed to Thuy Hua-Ly at the following email address: thua-ly@healthierhere.org. Any information given to a prospective offeror about this solicitation will be furnished to all other prospective offerors as a written amendment to this solicitation. After this date and time responses to questions on the RFP will not be provided to any prospective offeror. Responses to questions must be made in writing before the deadline for the submission of written questions.
3. All responses to the RFP must be provided via email and labeled as follows with the specific information: **RFP: HealthierHere, Request for Audit Services**, Due Date and Time: October 10, 2025, 5:00 pm PST. Any proposal received/time-stamped after October 10, 2025, 5:00 pm EST time will be considered late and will be returned.
4. No proposal may be withdrawn or modified in any way after the deadline for proposal submittal. Proposals shall remain firm and valid for ninety (90) days from said deadline.
5. The proposal must be completed in its entirety, completing all forms included in the proposal packet. If the offeror should have any questions regarding the forms, contact Thuy Hua-Ly via email at thua-ly@healthierhere.org.
6. Proposals are to be submitted in narrative form and are to include the Price Proposal Template included in this package.
7. Offerors may supplement their proposal with attached sheets for the purpose of adding or otherwise explaining any further conditions the offeror wish to have considered. Such supplemental attachments are to be considered items to be reviewed, accepted, rejected, or further considered by the evaluation committee.

PROPOSAL FORMAT

HealthierHere intends to retain the successful offeror pursuant to a “Best Value” basis, not a “Lowest Bid” basis, i.e., HealthierHere will consider other factors than cost in making the award decision. All proposals submitted in response to this RFP must be formatted in accordance with the sequence and instructions provided below. Any proposal which fails to include all of these items will be considered a non-responsive proposal and will not be considered for evaluation.

Title Page. The title page should include the proposal subject, the firm’s name, address, phone, and fax numbers, email address and contact person, date of the proposal, Federal ID number of the firm, and firm’s license number with the State Board of Accountancy.

Tab 1. Knowledge and Experience (Maximum Page Limit: 5 Pages). This section should provide information on the size of the firm, experience with auditing nonprofit program regulations. Include information on the firm’s client portfolio and the services offered by the firm.

The offeror shall identify whether or not subcontractors will be used for the engagement, if awarded, and/or if the proposal is a joint venture with another firm. All information required from the offeror must also be included for any major subcontractors or from any joint venture.

Tab 2. Management and Staffing Plan (Maximum Page Limit: 10 Pages). Provide a management plan that describes the firm’s audit approach, including consideration of laws and procedures, the process for review, and quality control of services to be provided; include in the response, an alternate schedule for completing the services, if different from the schedule outlined in the Scope of Work. In addition, describe any assistance expected of HealthierHere’s staff, if other than outlined in the RFP.

Provide a staffing plan that identifies key personnel and other staff who will be assigned to the project and duties to be performed on the project.

For the principal supervisory and management staff, including engagement partners, managers, or other supervisors, indicate whether each person is licensed to practice as a certified public accountant in the state.

For each staff, the firm must provide their job title, background, and experience, including information on the government auditing experience of each person, relevant continuing professional education, and membership in organizations relevant to the performance of this audit.

Include in the staffing plan, the total estimated hours to be performed onsite and offsite at the auditor’s office by job classification, for example, partner, manager, senior, and staff

Tab 3. References. Provide no more than five (5) references of nonprofit organizations currently under contract with the firm or clients served within the past three (3) years for whom the offeror has performed similar services to those described in the RFP. The list shall include the: client’s name, client’s contact name, client’s telephone number, the date the service(s) was provided, and a brief narrative description and scope of the service(s), including key personnel and contract value.

The firm is also required to submit a copy of the report of its most recent external peer review report as approved by a State Society of CPAs. The firm shall also provide information on the results federal or state desk reviews or field review of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organization.

Tab 4. Commitment Letter. The proposal must include a signed letter indicating that if selected, your firm will sign an annual contractor for audit services for a period of two (2) years. This contract may be extended for an additional one (1) year period for a total of three (3) years of audit services if mutually agreed upon by the Agency and the contractor.

Tab 5. Licensing and Insurance Requirements. Prior to award, but not as part of the proposal submission, the successful contractor will be required to provide the following documents.

- a. Evidence that the key personnel that will be reviewing all work performed under the engagement is licensed as a certified public accountant.
- b. An original certificate evidencing the contractor's current industrial (worker's compensation) insurance carrier and coverage amount.
- c. An original certificate evidencing the contractor's General Liability coverage.
- d. An original certificate evidencing the contractor's Professional Liability and/or "errors and omissions" coverage.
- e. A copy of the contractor's business license allowing the entity to provide such services within the jurisdiction.
- f. A copy of the contractor's license issued by the State of record allowing the contractor to provide the services provided in the RFP.

Tab 6. Price Proposal Template. Submit a price proposal for the two (2) years and one (1) option period according to the instructions and template provided.

PRICE PROPOSAL TEMPLATE

Annual Audit Service Fee

The price proposal template provided below is required to be provided for Year 1 (Base Year), Year 2, and one (1) option period and will be used by HealthierHere to review the offeror's overall fee and staffing level for the audit services. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update /complete it for Year 2 and the option period.

For the requested year, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed onsite at the organization and offsite at the auditor's office for the audit work.

Table 1. Rate, Hours, and Total Cost by Staff – Year 1 (Base Year)					
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours (Onsite)	Year 1 Hours (Offsite)	Year 1 Total Cost
Name of Lead Audit Firm					
Name 1	Engagement Partner				
Name 2	Sr. Auditor				
Name 3	Jr. Auditor				
Total, Annual Fee					
Total, Travel (see table 2)					
Total Annual Fee (all inclusive)					

Annual Estimated Travel Cost for Audit Services

The price proposal template provided below is required to be provided for Year 1 (Base Year), Year 2, and the one (1) option period. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update /complete it for Year 2 and the option period.

Provide the estimated travel associated with the onsite field work.

Table 2. Other Expenses - Year 1 (Base Year)							
Name	Labor Category	Days Onsite	Transportation	Lodging	Meals	Other Expenses	Total Expenses
Name 1	Engagement Partner						
Name 2	Sr. Auditor						
Name 3	Jr. Auditor						
Total Expenses							

Other Pricing Information – Consultation and Assistance Services

The price proposal template provided below is required to be provided for Year 1 (Base Year), Year 2, and the one (1) option period. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update/complete the template for Year 2 and the option period.

For the requested year, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed for the project. The number of hours in the base period or any of the option periods should not exceed 100 hours. Consultation and Assistance Services must be approved by the Agency prior to services being rendered and billed.

Invoicing for this task should be supported by information similar to this information requested in Table 3 along with a narrative of the task performed. Pricing for this service will be billed at the rate shown in the offeror's Table 3.

Table 3. Rate, Hours, and Total Cost by Staff – Consultation and Assistance Services Year 1 (Base Year)				
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours	Year 1 Total Cost
Name of Lead Contractor Firm				
Name 1	Engagement Partner			
Name 2	Sr. Auditor			
Name 3	Jr. Auditor			
Total Hours (NTE 100)				
Total Annual Fee (NTE)				

Invoicing and Payment

Audit Services

The auditor will submit three (3) invoices for each audit. The three invoices will total to the total hours, Annual Fee (all Inclusive) shown on Table 1 of the offeror's submission for each respective year, regardless of actual hours worked or other expenses incurred. The auditor will submit an invoice for payment based on the schedule below.

- (a) Thirty percent (30%) of the total annual fee upon the completion of the field work
- (b) Thirty percent (30%) of the total annual fee upon delivery of the audit report.
- (c) Forty percent (40%) of the total annual fee after approval of the audit by the Governing Board

Consultation and Assistance Services

The auditor shall invoice the Agency monthly for consultation and assistance services as these costs are incurred. The Agency will provide payment within 30 days of an acceptable invoice.

Equitable Adjustment

At any time, the Agency may, by written notice, make changes in or additions to work or services within the general scope of the agreement. If such changes are made, an equitable adjustment will be made in the cost of the audit using the rates specified in the agreement. If the auditor believes that a change in or addition to work is beyond the general scope of the agreement, the auditor must notify the Agency in writing within 10 days of notification to begin such work. The final administrative authority in settling such disputes shall rest with the Agency.

SAMPLE EVALUATION CRITERIA

HealthierHere intends to award the contract to the successful offeror pursuant to a "Best Value" basis. An evaluation committee will review and rank each proposal using the evaluation factor and point system shown. The award of points for each listed factor will be based upon the documentation that the offeror submits with the proposal.

#	Evaluation Factor	Maximum Points
1	Firm's Knowledge and Expertise with HealthierHere's Programs The proposal demonstrates the firm's experience with generally accepted accounting principles and audit standards as they apply to nonprofit entities.	35
2	Management and Staffing. (1) The audit approach adequately describes the work to be performed and provides information on the sampling techniques and analytical procedures that will be used. (2) The offeror's proposed management plan for assigning and overseeing the work and the proposed staffing and proposed hours provides assurance that:	25

#	Evaluation Factor	Maximum Points
	The firm has assigned staff to the project with the necessary expertise for performing and reviewing the work. The number of hours proposed by the firm to complete the audit appears reasonable. The firm's approach will meet HealthierHere's provided timeline.	
3	Quality of Firm's References and Peer Review (1) The offeror has provided evidence of successful performance of similar audits for other nonprofit entities. (2) The prior audit experience with other nonprofit entities have been deemed acceptable as evidenced by references and the housing authorities' response to the reference check. (3) Latest peer review and the results of any federal or state desk reviews (if applicable) has been determined to have been acceptable. (4) The firm has not had any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organization that would be deemed concerning.	20
4	Price. The offeror's cost seems reasonable based on the services requested and the offeror's management and staffing plan for each of the requested year(s).	20
Total Points		100

Once each offeror's proposal has been evaluated and ranked, final negotiations will be scheduled for the top ranked offeror. If the final negotiation is successful, the Chief Finance and Operations Officer will make a recommendation to the Governing Board to award a single contract to that offeror. The Board may require additional information or negotiations before the Board will approve an award of the contract.

Should negotiations with the selected offeror become unsuccessful, HealthierHere reserves the right to cease negotiations with the offeror. In the event of cessation of negotiations with the first selected offeror, HealthierHere reserves the right to either enter into similar interviews and negotiations with the next highest ranked offeror, and so on or take other action as it deems most beneficial.